

Recent Audits of Districts regarding Admin Match

Over the last 12 months, State Auditor's final audit reports have included the statements which follow. (The latest date audited was through August 2002.)

- ❑ Payroll cost for principles was calculated using 180 days not the full 220 contracted days, resulting in an overpayment of
- ❑ Failed to monitor consultants resulting in discrepancies in calculations for all employees reviewed
- ❑ Assistant principle unable to provide documentation supporting a 63% time charged, resulting in an overpayment of
- ❑ Employees' time claimed was not reasonable. Time study days were not representative of the quarter. Personnel were directed to use the five highest days out of a two-week period. The District did not monitor their consultants.
- ❑ Failed to monitor consultants and to obtain necessary knowledge to do so.
- ❑ Employee claimed 90% of time spent on the program, but provided no outreach activities.
- ❑ Errors in the calculation of employee time. Assistant Principal charged 82.5% of time to ad match. Does not seem reasonable in relationship to duties.
- ❑ Time sheets did not support payroll allocations made to the program.
- ❑ Time sheets had mathematical errors.
- ❑ Employees did not date time study days. Time studies could not be compared to district records such as schedules, meetings, leave slips and conferences.
- ❑ Payroll benefits were based on estimates, not actual costs.
- ❑ Some local match had already been used for other federal match.

If you want additional information go to <http://www.sao.wa.gov/applications/searchsao/query.asp> and search of audits that include "Medicaid Administrative Match".